

## **COUNTY OF LOS ANGELES**

### DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 http://dpw.lacounty.gov

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: WW-2

December 16, 2008

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-44 (4-117)
NEGOTIATED PROPERTY TAX EXCHANGE RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)

### **SUBJECT**

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

# IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

- 1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-44 (4-117) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of the Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is exempt from the California Environmental Quality Act.
- 2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-44 (4-117) to the Los Angeles County Waterworks District No. 40, Antelope Valley.

The Honorable Board of Supervisors December 16, 2008 Page 2

### PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Annexation 40-44 (4-117) to the Los Angeles County Waterworks District No. 40, Antelope Valley (District), includes approximately 20.33 acres of vacant land in the City of Lancaster. This area is proposed for the construction of single-family residences to be served by the District upon annexation of this territory to the District.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, as the governing body of the County, acting on behalf of the County of Los Angeles Public Library, Consolidated Fire Protection District of Los Angeles County, and the District, must also adopt the attached Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County and other taxing entities to the District. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

### Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provision of Organizational Effectiveness (Goal 3), Fiscal Responsibility (Goal 4), and Community Services (Goal 6) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

### FISCAL IMPACT/FINANCING

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from each of the affected County taxing entities which include County General Fund, the County of Los Angeles Public Library, and the Consolidated Fire Protection District of Los Angeles County; together with the Lancaster Cemetery District, Antelope Valley Mosquito and Vector Control District, Antelope Valley Resource Conservation District, and the Antelope Valley-East Kern Water Agency. The annexation area is within the City of Lancaster Community Redevelopment Agency (CRA). Redevelopment Project Area #6, and as such, no property taxes will be transferred from the CRA to the District until such time as the redevelopment project is terminated. The property tax transfers from the remaining affected agencies will become effective Fiscal Year 2009-10.

The Honorable Board of Supervisors December 16, 2008 Page 3

### FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

### **ENVIRONMENTAL DOCUMENTATION**

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are, therefore, exempt from the California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the California Environmental Quality Act Guidelines.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

The Honorable Board of Supervisors December 16, 2008 Page 4

### CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division; and one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor.

Respectfully submitted,

M GAIL FARBER

**Director of Public Works** 

GF:AA:ea

Attachment

c: Assessor Chief Executive Office (Lari Sheehan) JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT, THE BOARD
OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION
DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD
OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-44 (4-117), TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-44 (4-117) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

## NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Public Library; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District, Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-44 (4-117) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2009, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-44 (4-117) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-44 (4-117).
- 4. If at any time after the effective date of this Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted the Board of Supervisors of the County of Los Angeles County Waterworks District No. 4	on the day of, 2008, by os Angeles as the governing body of the 0, Antelope Valley.
	SACHI A. HAMAI Executive Officer of the Board of Supervisors of the County of Los Angeles
	By Deputy
APPROVED AS TO FORM:	
RAYMOND G. FORTNER, JR. County Counsel	
By <u>Carole Sneulei</u> Deputy	

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-44 (4-117), TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-44 (4-117) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

# NOW, THEREFORE, BE IT RESOLVED, as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-44 (4-117) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-44 (4-117) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-44 (4-117).
- 4. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this_the following vote:	17 day of <u>October</u> , 2006, by
AYES: 4	
NOES: 0	
ABSENT: /	
ABSTAIN: D	
	Chairperson, Board of Trustees Antelope Valley Mosquito

& Vector Control

ATTEST:

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-44 (4-117), TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-44 (4-117) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

# NOW, THEREFORE, BE IT RESOLVED, as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-44 (4-117) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-44 (4-117) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-44 (4-117).
- 4. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this <u>27th</u> day of <u>September</u> , 2006, b the following vote:
AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg
NOES:
ABSENT:
ABSTAIN:  Chairperson, Board of Directors Antelope Valley Resource Conservation District

Secretary Debora L. Phillips

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-44(4-117), TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-44(4-117) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue which results from the annexation proposal identified as Annexation 40-44(4-117) to Los Angeles County Waterworks District No. 40, Antelope Valley and, pursuant to section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is therefore charged with the responsibility of determining the exchange of revenue; and

# NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-44(4-117) as shown on the enclosed worksheets (Exhibits A & B).
- 2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-44(4-117) is approved and accepted.
- 3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-44(4-117) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-44(4-117).
- 5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 12<sup>th</sup> day of December, 2006, by the following vote:

AYES:

Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES:

None

ABSENT:

None

ABSTAIN:

None

Henry W. Hearns, Mayor

Lancaster, CA

ATTEST:

Geri K. Bryan, CMC

City Clerk Lancaster, CA JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 40-44 (4-117), TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-44 (4-117) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

# NOW, THEREFORE, BE IT RESOLVED, as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-44 (4-117) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-44 (4-117) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-44 (4-117).
- 4. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, Al	PPROVED, AND ADO vote:	OPTED this しつ	day of <sub>_</sub>	od-	, 2006, by
AYES:	6				
NOES:	0				
ABSENT:	1				
ABSTAIN:	O	Ch Antelope	airperson, B e Valley-Eas	eard of Dir	ter Agency
ATTEST:					
My	Mes/ Secretary				

# PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA: Effective Date: Annexation Number:	Waterworks District # 40 ANTELOPE VALLEY 047.04 5878 July 1, 2009 40-44(4-117)	:t # 40 ANTELOPE	E VALLEY			
Waterworks District # 40, Antelope Valley	0.005738766					
Based off their 2004-05 lak Shalling hados	(1) (2	(2) = (1) / Total Pr	(3) (S) Proposed	(4) = (2) * (3) Alloc of	(5) Allocation	(6) = (1) + (5) New
Accnt No. Taxing Agency	Tax Share	Percent Dis	Dist Share	a	Adjustments	Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.442691920			0.002540505	-0.002577959	0.440113961
	0.000116181	_	0.005738766 (	0.0000000667	0.000000000	0.000116161
_	0.029684283	2.9664% U.U.		0.001024495	-0.001024495	0.177497246
7.30 CONSOL. PIRE PROJUST.OF L.A.CO.	0.006410165		_	0.000036786	0.000000000	0.006410165
_	0.001625887	_	0.005738766	0.000009331	-0.000009331	0.001616556
	0.002046476	_	0.005738766	0.000011744	-0.000011744	0.002034732
ANTELOPE VY RESOURC	0.000962227	0.0962% 0.0	0.005738766	0.0000005522	0.0000005522	0.000936/03
	0.067588245		0.005738766	0.000367873	-0.000111935	0.019393192
300.10 ANTELOPE VTEAST NERN WATER AGT	0.000000000	_	0.005738766	0.000000000	Exempt	0.00000000.0
	0.000000000	_	0.005738766	0.000000000	Exempt	0.00000000.0
	0.001439932	0.1440% 0.0	0.005738766	0.000008263	Exempt	0.001439932
	0.002857797	_	0.005738766	0.000016400	Exempt	0.002857797
	0.060669275		0.005738766	0.000348167	Exempt	0.060669275
_	0.008977427	_	0.005738766	0.000051519	Exempt	0.0069/742/
	0.000870385	0.08/0% 0.0	0.005/38766	0.000004995	Exempt	0.099382585
717.02 ANTELOPE VALLET UNION FIGHT SOFT.	0.099302303		0.005738766	0,000002095	Exempt	0.000365094
717.00 CO.SCH.SENV.FD. ANTIECO E VALLE I	0.048689311		0.005738766	0.000279417	Exempt	0.048689311
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027595942	2.7596% 0.0	0.005738766	0.000158367	Exempt	0.027595942
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.00000% 0.0	005738766	0.0000% 0.005738766 0.000000000	0.000000000	0.004299210
Total	1.000000000	100.000%		0.005738766	-0.004299210	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 Must total 100%.
 Weighted average waterworks district share as verified by Auditor.
 Must total share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.

# PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA: Effective Date:	Waterworks District # 40 - ACO FUND 51.75 5878 July 1, 2009	ct # 40 - ACO F	QND			
Annexation Number:	40-44(4-117)					
	0.005546063					
Based on their 2004-05 lax Sharing Katlos		(2) = (1) / Total	(3)	(4) = (2) * (3)	(5) Allocation	(6) = (1) + (5) New
Accnt No. Taxing Agency	Tax Share	Percent	Dist Share	Dist Share	Adjustments	Net Share
1 05 LOS ANGELES COLINTY GENERAL	0.440113961	44.0114%	0.005546063	0.002440900	-0.002477095	0.437636866
L.A. COUNTY ACCUM CAP	0.000116181		0.005546063	0.000000644	0.000000000	0.000116181
	0.029513932	2.9514%	0.005546063	0.000163686	-0.000163686	0.029350246
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.177497246	_	0.005546063	0.000984411	-0.000984411	0.176512836
7.31 LACFIRE-FFW	0.006410165	_	0.005546063	0.000035551	0.000000000	0.006410165
	0.004299210	0.4299%	0.005546063	0.000023844	-0.000023844	0.004275366
LANCASTER CEMETERY [	0.001616556	0.1617%	0.005546063	0.000008966	-0.000008999	0.001607391
	0.002034732	0.2035%	0.005546063	0.000011285	-0.000011263	0.002023447
ANTELOPE VY RESOURCE	0.000956705	0.095/%	0.003346063	0.000003300	0.00000000	0.066827674
186.01 CITY-LANCASIEK ID #1 KP 6	0.06/2003/2	1 9393%	0.003340063	0.000372556	-0.000107556	0.019285636
ADD OF EDUCATIONAL REV ALIGMENTATION FD	0.000000000	0.0000%	0,005546063	0.000000000	Exempt	0.00000000
	0.000000000	0.0000%	0.005546063	0.000000000	Exempt	0.000000000
	0.001439932	0.1440%	0.005546063	0.000007986	Exempt	0.001439932
	0.002857797	0.2858%	0.005546063	0.000015850	Exempt	0.002857797
	0.060669275	%6990'9	0.005546063	0.000336476	Exempt	0.060669275
CO.SCH.SERV.FD LANC	0.008977427	0.8977%	0.005546063	0.000049789	Exempt	0.008977427
	0.000870385	0.0870%	0.005546063	0.000004827	Exempt	0.000670383
-	0.099382383	9.305%	0.003346063	0.000031102	Exempt	0.000365094
717.06 CO.SCH.SERV.FU ANIELOPE VALLET	0.000303311	4 8689%	0.005546063	0.000270034	Exempt	0.048689311
ANTELOPE VY.JT. COMIN	0.027595942	2.7596%	0.005546063	0.000153049	Exempt	0.027595942
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.0000% 0.005546063	0.000000000	0.00000000	0.004154846
Total	1 0000000000	100.0000%		0,005546063	-0.004154846	1.000000000

 <sup>(1)</sup> Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.